



Illinois Department of Revenue Schedule UB

Combined Apportionment for Unitary Business Group

Common year ending for the
unitary business group

Attach to your Form IL-1120 or Form IL-1120-ST for tax years ending on or after December 31, 2006.

Month _____ Year _____
IL Attachment no. 5

Step 1 — Provide Your Membership Information

Write the name of the designated agent (see general instructions). _____ Write the federal employer identification number (FEIN). _____

Write the name of the designated agent last year, if it is different than above. _____ Write the FEIN, if it is different than above. _____

Write the name of the controlling corporation (see general instructions). _____ Write the FEIN, if it is different than above. _____

If the controlling corporation is a member of this unitary group, check the box. ☐

Section A — List all members. See Specific Instructions.

A	B	C	D	E	F	G	H	I
Name	FEIN	Year ending (Month/Year)	Required to file an IL return	New member	Inactive member	Foreign insurer	Apportionment method	S Corp.
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

Section B — List any mergers with members listed in Section A. See Specific Instructions.

A	B
Person who has merged with member	Member listed in Section A
1 Name _____ FEIN _____	Name _____ FEIN _____
2 Name _____ FEIN _____	Name _____ FEIN _____
3 Name _____ FEIN _____	Name _____ FEIN _____

Section C — List all members who left the group during this tax year. See Specific Instructions.

1 Name _____ FEIN _____	3 Name _____ FEIN _____
2 Name _____ FEIN _____	4 Name _____ FEIN _____

Section D — Attach a list of all persons excluded due to the 80/20 rule and all other persons not listed in Sections A through C. See Specific Instructions.

1 Write the total number of persons excluded. _____ 2 Write the total number of other persons. _____



Write your name as shown on the tax return of the member filing the Schedule UB.

Write your federal employer identification number.

Step 2 — Figure your federal taxable income

◆ Please read the specific instructions before completing . ◆

	A	B	C	D	E
	FEIN	FEIN	FEIN	Eliminations and adjustments between members (attach explanation)	Combined totals
1 Net receipts or sales					1
2 Cost of goods sold					2
3 Gross profit Line 1 minus Line 2.					3
4 Dividends					4
5 Interest					5
6 Gross rents					6
7 Gross royalties					7
8 Capital gain net income					8
9 Net gain or loss from U.S. Form 4797					9
10 Other income					10
11 Total income. Add Lines 3 through 10.					11
12 Compensation of officers					12
13 Salaries and wages less jobs credit					13
14 Repairs					14
15 Bad debts					15
16 Rents					16
17 Taxes					17
18 Interest					18
19 Contributions					19
20 Depreciation					20
21 Depletion					21
22 Advertising					22
23 Pension plan, etc.					23
24 Employee benefit programs					24
25 Domestic Production Activities Deduction					25
26 Other deductions					26
27 Total deductions. Add Lines 12 through 26.					27
28 Taxable income. Subtract Line 27 from Line 11.	◆	◆	◆		28
29 a Net operating loss deduction	◆	◆	◆		29a
b Special deductions	◆	◆	◆		29b
c Total NOL and special deductions					29c
30 Federal taxable income or loss for Illinois purposes. Subtract Line 29c from Line 28.					30

Write your name as shown on the tax return of the member filing the Schedule UB.

Write your federal employer identification number.

Step 3 — Figure your combined business income

	A	B	C	D	E
	FEIN	FEIN	FEIN	Eliminations (attach explanation)	Combined totals
1 Write the amounts from Step 2, Line 30.					1 <input type="text"/>
Addition Modifications					
2 Net operating loss deduction from Step 2, Line 29a					2
3 State, municipal, and other interest income excluded in arriving at Line 1					3
4 Illinois income and replacement tax deducted in arriving at Line 1					4
5 Illinois bonus depreciation					5
6 Related-party expenses					6
7 Distributive share of additions					7
8 Other additions (Sch. M)					8
9 Total income or loss. Add Lines 1 through 8.					9
Subtraction Modifications					
10 Federally taxed refund of IL income or replacement tax.					10
11 Interest income from U.S. Treasury and other exempt federal obligations					11
12 Enterprise Zone or River Edge Redevelopment Zone Dividend subtractions (Sch. 1299-B)					12
13 Enterprise Zone or River Edge Redevelopment Zone Interest subtraction (Sch. 1299-B)					13
14 High Impact Business Dividend subtractions (Sch. 1299-B)					14
15 High Impact Business Interest subtraction (Sch. 1299-B)					15
16 Contributions Subtraction (Sch. 1299-B)					16
17 Contributions to certain job training projects (Sch. 1299-B)					17
18 Foreign Dividend Subtraction (Schedule J)					18
19 Illinois Bonus Depreciation Subtraction (IL-4562)					19
20 Related-party expenses Subtraction (Sch. 80/20)					20
21 Distributive share of subtractions (Sch. K-1-P)					21
22 Other subtractions (Sch. M)					22
23 Total subtractions. Add Lines 10 through 22.					23
24 Base income or loss. Subtract Line 23 from Line 9.					24
25 Nonbusiness income or loss					25
26 Business income or loss from non-unitary partnerships, trusts, or estates (see instructions).					26
27 Add Lines 25 and 26.					27
28 Combined unitary business income or loss. Subtract Line 27 from Line 24.					28



Write your name as shown on the tax return of the member filing the Schedule UB.

Write your federal employer identification number.

Step 4 — Figure your apportionment factor

	A	B	C	D
	FEIN	FEIN	FEIN	Combined totals
1 Write your combined unitary business income or loss from Step 3, Column E, Line 28 here.				1 <input type="text"/>

Apportionment factor for tax years ending on or after December 31, 2000

2 Write the net sales everywhere.	◆			2
3 Write the net sales within Illinois.	◆			3
4 Apportionment factor Divide Line 3 of each column by Line 2, Column D (carry to six decimal places).	◆	■	■	4
5 Illinois business income or loss.	◆			5
6 Nonbusiness income or loss.	◆			6
7 Nonunitary partnership business income or loss.	◆			7
8 Net income or loss.	◆			8
9 Net income or loss of S corporation members.	◆			9
10 Combined net income.	◆			10
If the amount in Column D, Line 10 is negative, complete Lines 11 through 13.				
11 Net loss from Line 8.	◆			11
12 Divide Line 11 of each column A through C, by the amount in Line 11, Column D (carry to six decimal places).	◆	■	■	12
13 Allocated net loss. Multiply Line 12 by Line 10, Column D.	◆			13

After you have completed this schedule, see "Specific instructions for completing Form IL-1120" in the Schedule UB instructions.